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The Gazette of Puducherry

PART - II

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No.		Poudouchéry	Lundi	29	Juillet 2013
No.		Puducherry	Monday	29th	July 2013
(7 Sravana 1935)					

GOVERNMENT OF PUDUCHERRY LEGISLATIVE ASSEMBLY SECRETARIAT

No.1462/2013-LA(Legn.).

Puducherry, the 26th July 2013.

Under rule 140 of Rules of Procedure and Conduct of Business
of the Puducherry Legislative Assembly, the following Bill viz.,

“The Puducherry Value Added Tax (Amendment) Bill, 2013
(Bill No. 6 of 2013)”

which was introduced in the Legislative Assembly on July 26, 2013
is published for general information.

THE PUDUCHERRY VALUE ADDED TAX
(AMENDMENT) BILL, 2013

(Bill No. 6 of 2013)

A

BILL

**further to amend the Puducherry Value Added
Tax Act, 2007.**

BE it enacted by the Legislative Assembly of
Puducherry in the Sixty-fourth Year of the Republic
of India as follows :—

Short title and
commencement.

1. (1) This Act may be called the Puducherry
Value Added Tax (Amendment) Act, 2013.

(2) It shall come into force with effect from
the 1st day of August 2013.

Amendment of
the Schedules.

2. In the Puducherry Value Added Tax Act, 2007—

Act
No. 9
of
2007.

(i) in the First Schedule,—

(a) after serial number 10-A, the following
shall be inserted, namely:—

"10-B. Building materials, namely:—

- (a) Asbestos cement sheets,
- (b) Bricks,
- (c) Cement, cement products,
- (d) Electrical goods,
- (e) Plywood, hardware items,
- (f) Paints,
- (g) Pipes and fittings,
- (h) River sand,
- (i) Sanitary wares and fittings,
- (j) Steel, steel fabricated items,
- (k) Tiles and
- (l) Water tanks,

sold by the Pondicherry Co-operative Building Centre Limited, No. P. 554, Puducherry and Karaikal Central Co-operative Processing Supply and Marketing Society Limited, No. P.15, Karaikal for the construction of dwelling houses, to any person other than the dealers executing works contract.";

(b) after serial number 18-A, the following shall be inserted, namely:-

"18-B. Diesel sold to fishermen for fishing activities through the designated petrol bunks, subject to such conditions and restrictions as notified by the Director of Fisheries and Fishermen Welfare, Puducherry";

(c) after serial number 12 and the entries relating thereto, the following shall be inserted, namely:-

"12-A. Chemical fertilisers, pesticides, insecticides and weedicides";

(d) in serial number 28-A, after sub-item (11), the following shall be inserted, namely:-

"(11-A) Footwear costing less than two hundred rupees".

(ii) in the Third Schedule, in Part-A,—

(a) in the entries against serial number 24, the words "insecticide and weedicide" shall be omitted;

(b) the entries against serial number 34 shall be omitted.

STATEMENT OF OBJECTS AND REASONS

In the Budget for the year 2013-14, it has been proposed to rationalise the tax rates of some of the items under the Puducherry Value Added Tax Act, 2007 in order to revitalise tourism and improve the trade and commerce activities in the Union territory of Puducherry. It has been proposed to fully exempt from the levy of VAT, certain commodities *viz.*, chemical fertilisers, pesticides and weedicides, footwear costing less than two hundred rupees, diesel sold to fishermen for fishing activities through designated petrol bunks subject to certain restrictions and building materials sold by the Pondicherry Co-operative Building Centre Limited, Puducherry. The exemption from levy of VAT is also proposed to be extended to building materials sold by the Karaikal Central Co-operative Processing Supply and Marketing Society Limited, Karaikal.

2. In order to give effect to the above budget proposals, a bill titled as “The Puducherry Value Added Tax (Amendment) Bill, 2013” is proposed to be enacted.

3. This Bill seeks to achieve the above objects.

N. RANGASAMY,
Chief Minister.

ADMINISTRATOR'S RECOMMENDATION
UNDER SUB-SECTION (1) OF SECTION 23 OF
THE GOVERNMENT OF UNION TERRITORIES ACT, 1963

(Copy of Letter No. 004/CM/Secy./VAT/2013-14, dated 25-7-2013 from the Hon'ble Chief Minister Thiru N. Rangasamy to the Hon'ble Speaker, Legislative Assembly, Puducherry).

The Lieutenant-Governor, Puducherry having been informed of the subject matter of the proposed Puducherry Value Added Tax (Amendment) Bill, 2013 providing for the levy of Value Added Tax in the Union Territory, recommends under sub-section (1) of section 23 of the Government of Union Territories Act, 1963 (Central Act 20 of 1963), the introduction in and consideration by the Legislative Assembly of the said Bill.

R. ANBAJAGANE,
Secretary,
Legislative Assembly Secretariat.
